

**REPORT OF THE AUDIT OF THE
MUHLENBERG COUNTY
FISCAL COURT**

**For The Fiscal Year Ended
June 30, 2002**



**EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
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EXECUTIVE SUMMARY

AUDIT EXAMINATION OF THE
MUHLENBERG COUNTY FISCAL COURT

For The Fiscal Year Ended
June 30, 2002

The Auditor of Public Accounts has completed the Muhlenberg County Fiscal Court audit for the fiscal year ended June 30, 2002. We have issued an unqualified opinion on the financial statements taken as a whole. Based upon the audit work performed, the financial statements are presented fairly in all material respects.

Financial Condition:

Cash balances decreased by \$383,374 from the beginning of the year, resulting in a cash surplus of \$1,690,300 as of June 30, 2002.

Debt Obligations:

Total debt principal as of June 30, 2002, was \$8,438,000. Future collections of \$12,972,705 are needed to pay all debt principal and interest.

Report Comment:

- The County Should Comply With Grant Agreement

Deposits:

The Fiscal Court's deposits were insured and collateralized by bank securities or bonds.

Subsequent Event:

Due to Jail bond principal and interest of \$402,309 being due on August 1, 2002, and a shortage of cash, the Muhlenberg County Fiscal Court signed a \$1,000,000 line-of-credit with Old National Bank on August 23, 2002. Terms of the agreement stipulate one payment of all outstanding principal plus all accrued unpaid interest at the effective rate of 2.3% on June 30, 2003. As of November 8, 2002, the county had borrowed \$500,000 against this line-of-credit.

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EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

Honorable Paul E. Patton, Governor

Gordon C. Duke, Secretary

Finance and Administration Cabinet

Dana Mayton, Secretary, Revenue Cabinet

Honorable Rodney K. Kirtley, Muhlenberg County Judge/Executive

Members of the Muhlenberg County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and equity arising from cash transactions of Muhlenberg County, Kentucky, as of June 30, 2002, the statement of cash receipts, cash disbursements, and changes in cash balances, and the related statement of cash flows for the year then ended. These financial statements are the responsibility of the Muhlenberg County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Muhlenberg County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and equity arising primarily from cash transactions of Muhlenberg County, Kentucky, as of June 30, 2002, and the revenues received and expenditures paid, and the cash flows of its enterprise fund for the year then ended in conformity with the modified cash basis of accounting.



To the People of Kentucky
Honorable Paul E. Patton, Governor
Gordon C. Duke, Secretary
Finance and Administration Cabinet
Dana Mayton, Secretary, Revenue Cabinet
Honorable Rodney K. Kirtley, Muhlenberg County Judge/Executive
Members of the Muhlenberg County Fiscal Court

In accordance with Government Auditing Standards, we have also issued our report dated November 8, 2002 on our consideration of Muhlenberg County, Kentucky's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Muhlenberg County, Kentucky. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Based on the results of our audit, we present the schedule of findings and questioned costs, included herein, which discusses the following report comment:

- The County Should Comply With Grant Agreement

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
November 8, 2002

MUHLENBERG COUNTY OFFICIALS

For The Fiscal Year Ended June 30, 2002

Fiscal Court Members:

Rodney K. Kirtley	County Judge/Executive
Malcolm West	Magistrate
Phil O'Neal	Magistrate
Jim McDonald	Magistrate
Daniel Bowles	Magistrate
Terry Benton	Magistrate

Other Elected Officials:

Darris Russell	County Attorney
Willie Justice	Jailer
Gaylan Spurlin	County Clerk
Janet Hearald	Circuit Court Clerk
Jerry Mayhugh	Sheriff
Bill Alward	Property Valuation Administrator
Tony Armour	Coroner

Appointed Personnel:

Charles R. Lewis	County Treasurer
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STATEMENT OF ASSETS, LIABILITIES,
AND EQUITY ARISING FROM CASH TRANSACTIONS

MUHLENBERG COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND EQUITY ARISING FROM CASH TRANSACTIONS

June 30, 2002

	<u>Governmental Fund Types</u>			<u>Proprietary Fund Type</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Enterprise</u>
<u>Assets and Other Resources</u>				
<u>Assets</u>				
Cash and Cash Equivalents	\$ 249,928	\$ 116,022	\$ 29,128	\$ 33,622
Investments	900,000		361,600	
Notes Receivable	147,115			
Total Assets	<u>\$ 1,297,043</u>	<u>\$ 116,022</u>	<u>\$ 390,728</u>	<u>\$ 33,622</u>
<u>Other Resources</u>				
Amounts to be provided For In Future Years:				
Capital Lease Payments	\$ 93,000	\$	\$	\$
Bond Payments			6,895,000	
Notes Payable	200,000		1,250,000	
Total Other Resources	<u>\$ 293,000</u>	<u>\$ 0</u>	<u>\$ 8,145,000</u>	<u>\$ 0</u>
Total Assets and Other Resources	<u>\$ 1,590,043</u>	<u>\$ 116,022</u>	<u>\$ 8,535,728</u>	<u>\$ 33,622</u>

MUHLENBERG COUNTY

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ASSETS, LIABILITIES, AND EQUITY
ARISING FROM CASH TRANSACTIONS
June 30, 2002
(Continued)

Totals
(Memorandum Only)
Reporting
Entity

\$ 428,700
1,261,600

147,115

\$ 1,837,415

\$ 93,000
6,895,000

1,450,000

\$ 8,438,000

\$ 10,275,415

MUHLENBERG COUNTY

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ASSETS, LIABILITIES, AND EQUITY
 ARISING FROM CASH TRANSACTIONS
 June 30, 2002
 (Continued)

	Governmental Fund Types			Proprietary Fund Type
	General	Special Revenue	Capital Projects	Enterprise
<u>Liabilities and Equity</u>				
<u>Liabilities</u>				
Deferred Revenue	\$ 147,115	\$	\$	\$
Capital Lease Payments (Note 7)	93,000			
Bonds Not Matured:				
Series 2000 (Note 6)			6,895,000	
Notes Payable (Note 5 and Note 6)	200,000		1,250,000	
Total Liabilities	\$ 440,115	\$ 0	\$ 8,145,000	\$ 0
<u>Equity</u>				
Retained Earnings:				
Reserved	\$	\$	\$	\$ 33,622
Fund Balances:				
Reserved		116,022	390,728	
Unreserved	1,149,928			
Total Equity	\$ 1,149,928	\$ 116,022	\$ 390,728	\$ 33,622
Total Liabilities and Equity	\$ 1,590,043	\$ 116,022	\$ 8,535,728	\$ 33,622

MUHLENBERG COUNTY

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ASSETS, LIABILITIES, AND EQUITY
ARISING FROM CASH TRANSACTIONS
June 30, 2002
(Continued)

Totals
(Memorandum Only)
Reporting
Entity

\$ 147,115
93,000

6,895,000
1,450,000

\$ 8,585,115

\$ 33,622

506,750
1,149,928

\$ 1,690,300

\$ 10,275,415

The accompanying notes are an integral part of the financial statements.

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STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

MUHLENBERG COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

For The Fiscal Year Ended June 30, 2002

	<u>General Fund Types</u>			
	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 12,283,213	\$ 4,275,971	\$ 1,096,492	\$ 1,070,624
Jail Canteen Receipts	201,237			
Other Financing Sources:				
Transfers In	<u>3,366,860</u>	<u>1,164,680</u>	<u>906,000</u>	<u>685,000</u>
Total Cash Receipts	<u>\$ 15,851,310</u>	<u>\$ 5,440,651</u>	<u>\$ 2,002,492</u>	<u>\$ 1,755,624</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 12,343,327	\$ 3,541,261	\$ 1,201,783	\$ 1,585,648
Jail Canteen Expenditures	174,447			
Other Financing Uses:				
Schedule of Unbudgeted Expenditures	343,050			
Transfers Out	3,366,860	1,928,680	750,000	150,000
Capital Lease - Principal Paid	<u>7,000</u>	<u>7,000</u>		
Total Cash Disbursements	<u>\$ 16,234,684</u>	<u>\$ 5,476,941</u>	<u>\$ 1,951,783</u>	<u>\$ 1,735,648</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ (383,374)	\$ (36,290)	\$ 50,709	\$ 19,976
Cash Balance - July 1, 2001	<u>2,073,674</u>	<u>146,378</u>	<u>55,183</u>	<u>10,582</u>
Cash Balance - June 30, 2002	<u>\$ 1,690,300</u>	<u>\$ 110,088</u>	<u>\$ 105,892</u>	<u>\$ 30,558</u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

MUHLENBERG COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 For The Fiscal Year Ended June 30, 2002
 (Continued)

General Fund Types		Special Revenue Fund Types			
Local Government Economic Assistance Fund	Local Government Economic Development Fund	Job Training Fund	Rails To Trails Fund	Pennyrile Narcotics Task Force Fund	Federal Medicaid Fund
\$ 523,753	\$ 1,893,535	\$ 88,016	\$ 150,000	\$ 593,018	\$ 2,560,224
140,000	99,680			98,000	
\$ 663,753	\$ 1,993,215	\$ 88,016	\$ 150,000	\$ 691,018	\$ 2,560,224
\$ 397,032	\$ 993,535	\$ 94,883	\$ 43,200	\$ 537,532	\$ 2,560,224
263,500	99,680			175,000	
\$ 660,532	\$ 1,093,215	\$ 94,883	\$ 43,200	\$ 712,532	\$ 2,560,224
\$ 3,221 169	\$ 900,000	\$ (6,867) 7,397	\$ 106,800	\$ (21,514) 30,206	\$
	*				
\$ 3,390	\$ 900,000	\$ 530	\$ 106,800	\$ 8,692	\$ 0

The accompanying notes are an integral part of the financial statements.

MUHLENBERG COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 For The Fiscal Year Ended June 30, 2002
 (Continued)

	<u>Capital Projects Fund Types</u>		<u>Enterprise Fund Type</u>
	Public Properties Corporation Judicial Center Fund	Jail Construction Fund	Jail Canteen Fund
<u>Cash Receipts</u>			
Schedule of Operating Revenue	\$ 13,136	\$ 18,444	\$
Jail Canteen Receipts			201,237
Other Financing Sources:			
Transfers In		273,500	
Total Cash Receipts	<u>\$ 13,136</u>	<u>\$ 291,944</u>	<u>\$ 201,237</u>
<u>Cash Disbursements</u>			
Comparative Schedule of Final Budget and Budgeted Expenditures	\$	\$ 1,388,229	\$
Jail Canteen Expenditures			174,447
Other Financing Uses:			
Schedule of Unbudgeted Expenditures	343,050		
Transfers Out			
Capital Lease - Principal Paid			
Total Cash Disbursements	<u>\$ 343,050</u>	<u>\$ 1,388,229</u>	<u>\$ 174,447</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ (329,914)	\$ (1,096,285)	\$ 26,790
Cash Balance - July 1, 2001	<u>711,089</u>	<u>1,105,838</u>	<u>6,832</u>
	*		
Cash Balance - June 30, 2002	<u>\$ 381,175</u>	<u>\$ 9,553</u>	<u>\$ 33,622</u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH
FLows-PROPRIETARY FUND TYPE

MUHLENBERG COUNTY
STATEMENT OF CASH
FLows-PROPRIETARY FUND TYPE

For The Fiscal Year Ended June 30, 2002

	<u>Enterprise Fund</u>
	<u>Jail Canteen Fund</u>
Cash Flows From Operating Activities:	
Cash Received From Inmate Sales	\$ 199,260
Interest Received on Bank Accounts	318
Payments to Suppliers	(173,100)
Payments to Inmates	(1,347)
Other Receipts	<u>1,659</u>
Net Cash Provided By Operating Activities	<u>\$ 26,790</u>
Net Increase in Cash	\$ 26,790
Cash and Cash Equivalents - Beginning	<u>6,832</u>
Cash and Cash Equivalents - Ending	<u><u>\$ 33,622</u></u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities:	
Operating Income	<u><u>\$ 26,790</u></u>

MUHLENBERG COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 2002

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Muhlenberg County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the application of the criteria stated in GASB 14, management has included the Muhlenberg County Public Properties Corporation as part of the reporting entity.

Muhlenberg County Public Properties Corporation

Fiscal Court has the authority to appoint a voting majority of the Public Properties Corporation's (PPC) Board of Directors. Fiscal Court also has the ability to approve or modify the PPC's budget, approve or modify rate or fee changes affecting revenues, veto, overrule, or modify decisions of Board of Directors, or otherwise impose its will on the PPC. In addition, fiscal court is financially accountable for the PPC, legally entitled to the PPC's resources, as well as legally obligated for the PPC's debt. Financial information for the Public Properties Corporation is blended within Muhlenberg County's financial statements.

Additional - Muhlenberg County Constitutional Elected Officials

- Circuit Court Clerk
- County Attorney
- County Clerk
- County Sheriff
- Property Valuation Administrator

The Kentucky constitution provides for election of the above officials from the geographic area constituting Muhlenberg County. Pursuant to state statute, these officials perform various services for the Commonwealth of Kentucky, its judicial courts, the fiscal court, various cities and special districts within the county, and the board of education. In exercising these responsibilities, however, they are required to comply with state laws. Audits of their financial statements are issued separately and individually and can be obtained from their respective administrative offices.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. Muhlenberg County Fiscal Court's Fund Types, a definition of each, and county funds included within each fund type are listed below.

MUHLENBERG COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2002
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

B. Fund Accounting (Continued)

1) General Fund Type

General Fund Type accounts for all financial resources except those required to be accounted for in another fund type. The Muhlenberg County General Fund Type includes the following county funds: General Fund, Road and Bridge Fund, Jail Fund, Local Government Economic Assistance Fund, and Local Government Economic Development Fund.

2) Special Revenue Fund Type

Special Revenue Fund Type accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for the specified purpose. The Job Training Fund, Rails To Trails Fund, Pennyrite Narcotics Task Force Fund, and Federal Medicaid Fund of the Fiscal Court are reported as Special Revenue Fund Types.

3) Capital Projects Fund Type

Capital Projects Fund Type accounts for financial resources to be used for acquisition of major capital facilities. The Judicial Center Fund and the Jail Construction Fund of the Fiscal Court are reported as Capital Projects Fund Types.

4) Enterprise Fund Type

The Enterprise Fund Type is used to report an activity for which a fee is charged to external users for goods or services. The Muhlenberg County Enterprise Fund Type includes the Jail Canteen Fund, which is maintained by the county jailer.

The canteen operations are authorized pursuant to KRS 441.135(1), which allows the jailer to sell snacks, sodas, and other items to inmates. The profits generated from the sale of those items are to be used for the benefit or recreation of the inmates. KRS 441.135(2) requires the jailer to maintain accounting records and report annually to the county treasurer the receipts and disbursements of the jail canteen. Technical Audit Bulletin 93-002 provides additional accounting and expenditure guidance for acceptable jail canteen operations. All profit expenditures were for the benefit and/or recreation of the inmates.

C. Basis of Accounting

For all fund types, the county utilizes a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis of accounting, assets, liabilities, and related revenues and expenditures are recorded when they result from cash transactions, with a few exceptions. This modified cash basis recognizes revenues when received and expenditures when paid. Long-term receivables, deferred revenue, long-term obligations and amounts to be provided in future years to retire debt are recorded in the financial statements. The amount to be provided in future years to retire debt is offset by any cash or cash equivalents held by the county in a bond or debt service fund.

MUHLENBERG COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2002
(Continued)

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting (Continued)

The State Local Finance Officer does not require the county to maintain a general fixed assets group of accounts; therefore the value of the county's fixed assets is not included in the financial statements. These fixed assets include buildings, equipment and land that are owned by the county.

D. Legal Compliance - Budget

The Muhlenberg County budget is adopted on a cash basis of accounting and according to the laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the Fiscal Court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The Fiscal Court may change the original budget by transferring appropriations at the activity level; however, the Fiscal Court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

Formal budgets are not adopted for the Public Properties Corporation Fund (Capital Projects Fund). The Department for Local Government does not require this fund to be budgeted.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. For the purpose of the statement of cash flows, the county considers all investments with a maturity date of three months or less when purchased to be cash equivalents.

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system, which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 6.41 percent.

MUHLENBERG COUNTY
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2002
 (Continued)

Note 2. Employee Retirement System (Continued)

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits and Investments

A. Deposits

The County maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 2002, the County's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the County's agent in the County's name, or provided surety bond which named the County as beneficiary/obligee on the bond.

B. Investments

The County's investments are categorized below to give an indication of the level of risk assumed by the county at year-end. Category 1 includes investments that are insured or registered or the securities are held by the County or by the County's agent in the County's name. Category 2 includes uninsured and unregistered investments where the securities are held by the financial institution in the county's name. Category 3 includes uninsured and unregistered investments where the securities were held by the financial institution, but not in the County's name.

Types of Investments	Category			Carrying Amount	Market Value
	1	2	3		
Repurchase Agreement	\$ 900,000	\$	\$	\$ 900,000	\$ 990,000
Repurchase Agreement	361,600			361,600	397,760
Totals	<u>\$ 1,261,600</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,261,600</u>	<u>\$ 1,387,760</u>

MUHLENBERG COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2002
(Continued)

Note 4. Receivable

The Muhlenberg County Fiscal Court loaned \$200,000 to Re-Tek, Inc., on June 18, 2000, for the purpose of constructing a 20,000 square foot addition to an existing building. Terms of the agreement stipulate a 7-year repayment schedule at 3 percent interest. Re-Tek, Inc., is in substantial compliance with the terms of the agreement. As of June 30, 2002, the principal balance due was \$147,115.

Note 5. Short-Term Debt

The Muhlenberg County Public Properties Corporation signed a promissory note on May 29, 2001, in the amount of \$1,250,000 with Old National Bank for the construction of a new Justice Center. Terms of the agreement stipulated one principal payment of \$1,250,000 plus interest at the effective rate of 4.290% on May 1, 2002. The Public Properties Corporation repaid that promissory note on June 1, 2002, by issuing First Mortgage Revenue Bond Anticipation Notes, Series 2002. Terms of these notes stipulate one principal payment equal to \$1,250,000 plus interest at the effective rate of 3.875% on December 1, 2002.

Note 6. Long-Term Debt

- A. On January 19, 2000, the Muhlenberg County Fiscal Court issued \$6,895,000 General Obligation Improvement Bonds, Series 2000, for the construction of the Detention Center. These bonds are required to be paid fully within 20 years from the date of issue and are backed by the full faith and credit of the county. The bonds will mature as to principal beginning August 1, 2002.

Bonds outstanding as of June 30, 2002 totaled \$6,895,000. Debt service requirements are:

<u>Fiscal Year</u>	<u>Interest and Fees</u>	<u>Principal</u>
2003	\$ 378,842	\$ 210,000
2004	367,018	220,000
2005	354,723	225,000
2006	342,098	230,000
2007	328,778	250,000
2008-2012	1,416,615	1,440,000
2013-2017	956,200	1,880,000
2018-2022	357,000	2,440,000
Totals	<u>\$ 4,501,274</u>	<u>\$ 6,895,000</u>

MUHLENBERG COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2002
(Continued)

Note 6. Long-Term Debt (Continued)

- B. On June 18, 2000, the Muhlenberg County Fiscal Court borrowed \$200,000 from the Kentucky Economic Development Finance Authority (KEDFA) for the purpose of loaning the funds to Re-Tek, Inc., for the construction of a 20,000 square foot addition to an existing building. Terms of the agreement stipulate annual payments to KEDFA of proceeds received from Re-Tek, Inc. The County is not in compliance with terms of the agreement because the payments were not made for 2001 and 2002. As of June 30, 2002, principal balance due was \$200,000.

Debt service requirements of the General Fund are:

<u>Fiscal Year</u>	<u>Principal</u>
Arrears	52,885
2003	27,669
2004	28,512
2005	29,398
2006-2007	<u>61,536</u>
Totals	<u>\$ 200,000</u>

Note 7. Capital Lease Agreement

On November 12, 1992, the Muhlenberg County Fiscal Court entered into a 20-year capital lease-purchase agreement with the Kentucky Association of Counties Leasing Trust Program for construction of waterlines. The principal amount borrowed was \$147,000 with an interest rate of 5.545%. The agreement requires monthly payments of interest and annual payments of principal. The outstanding balance as of June 30, 2002, was \$93,000. Capital lease payment requirements are:

<u>Fiscal Year Ended June 30, 2002</u>	<u>Scheduled Interest and Fees</u>	<u>Scheduled Principal</u>
2003	\$ 5,879	\$ 7,000
2004	5,395	8,000
2005	4,873	8,000
2006	4,324	9,000
2007	3,736	9,000
2008-2012	<u>9,224</u>	<u>52,000</u>
Totals	<u>\$ 33,431</u>	<u>\$ 93,000</u>

MUHLENBERG COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2002
(Continued)

Note 8. Commitments and Contingencies

The Muhlenberg County Fiscal Court has adopted an ordinance approving the issuance of Collateralized Pollution Control Revenue Bonds, 2002 Series A. Such bond issue does not constitute a general debt, liability, or moral obligation of Muhlenberg County. Accordingly, these financial statements do not include any assets or liabilities related to this bond issue.

Note 9. Subsequent Event

Due to Jail bond principal and interest of \$402,309 being due on August 1, 2002, and a shortage of cash, the Muhlenberg County Fiscal Court signed a \$1,000,000 line-of-credit with Old National Bank on August 23, 2002. Terms of the agreement stipulate one payment of all outstanding principal plus all accrued unpaid interest at the effective rate of 2.3% on June 30, 2003. As of November 8, 2002, the county had borrowed \$500,000 against this line-of-credit.

Note 10. Insurance

For the fiscal year ended June 30, 2002, Muhlenberg County was a member of the Kentucky Association of Counties' All Lines Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

MUHLENBERG COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

For The Fiscal Year Ended June 30, 2002

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
<u>General Fund Types</u>			
General Fund	\$ 3,739,180	\$ 4,275,971	\$ 536,791
Road and Bridge Fund	1,225,000	1,096,492	(128,508)
Jail Fund	1,603,120	1,070,624	(532,496)
Local Government Economic Assistance Fund	523,500	523,753	253
Local Government Economic Development Fund	1,700,000	1,893,535	193,535
<u>Special Revenue Fund Types</u>			
Job Training Fund	88,000	88,016	16
Rails To Trails Fund	43,200	150,000	106,800
Pennyrile Narcotics Task Force Fund	668,000	593,018	(74,982)
Federal Medicaid Fund	3,000,000	2,560,224	(439,776)
Totals	<u>\$ 12,590,000</u>	<u>\$ 12,251,633</u>	<u>\$ (338,367)</u>
<u>Reconciliation</u>			
Total Budgeted Operating Revenue Above			\$ 12,590,000
Add: Budgeted Prior Year Surplus			1,391,292
Less: Other Financing Uses			<u>(7,000)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures			<u>\$ 13,974,292</u>

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SCHEDULE OF OPERATING REVENUE

MUHLENBERG COUNTY
SCHEDULE OF OPERATING REVENUE

For The Fiscal Year Ended June 30, 2002

Revenue Categories	GOVERNMENTAL FUND TYPES			
	Totals (Memorandum Only)	General Fund Types	Special Revenue Fund Types	Capital Projects Fund Types
Taxes	\$ 1,295,504	\$ 1,295,504	\$	\$
In Lieu Tax Payments	1,062,043	1,062,043		
Excess Fees	1,086,965	1,086,965		
Licenses and Permits	25,970	25,970		
Intergovernmental Revenues	5,500,908	4,669,874	831,034	
Charges for Services	316,467	316,467		
Miscellaneous Revenues	2,959,158	396,393	2,560,224	2,541
Interest Earned	36,198	7,159		29,039
Total Operating Revenue	<u>\$ 12,283,213</u>	<u>\$ 8,860,375</u>	<u>\$ 3,391,258</u>	<u>\$ 31,580</u>

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COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

MUHLENBERG COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

For The Fiscal Year Ended June 30, 2002

<u>GENERAL FUND TYPES</u>			
<u>Expenditure Categories</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
General Government	\$ 1,761,625	\$ 1,609,225	\$ 152,400
Protection to Persons and Property	1,845,500	1,814,540	30,960
General Health and Sanitation	716,100	705,802	10,298
Social Services	42,750	38,778	3,972
Recreation and Culture	145,300	131,124	14,176
Roads	1,585,000	1,236,959	348,041
Debt Service	350,120	197,675	152,445
Capital Projects	1,632,800	1,027,201	605,599
Administration	976,300	957,955	18,345
 Total Operating Budget - General Fund Types	 \$ 9,055,495	 \$ 7,719,259	 \$ 1,336,236
Other Financing Uses:			
Capital Lease Agreement-			
Principal on Lease	<u>7,000</u>	<u>7,000</u>	
 TOTAL BUDGET - GENERAL FUND TYPES	 <u>\$ 9,062,495</u>	 <u>\$ 7,726,259</u>	 <u>\$ 1,336,236</u>
<u>SPECIAL REVENUE FUND TYPES</u>			
<u>Expenditure Categories</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
Capital Projects	\$ 138,597	\$ 138,083	\$ 514
Administration	3,668,000	3,097,756	570,244
 TOTAL BUDGET - SPECIAL REVENUE FUND TYPES	 <u>\$ 3,806,597</u>	 <u>\$ 3,235,839</u>	 <u>\$ 570,758</u>

MUHLENBERG COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES
For The Fiscal Year Ended June 30, 2002
(Continued)

<u>CAPITAL PROJECTS FUND TYPES</u>			
<u>Expenditure Categories</u>	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
Capital Projects	<u>\$ 1,112,200</u>	<u>\$ 1,388,229</u>	<u>\$ (276,029)</u>
TOTAL BUDGET - CAPITAL PROJECTS FUND TYPES	<u>\$ 1,112,200</u>	<u>\$ 1,388,229</u>	<u>\$ (276,029)</u>

SCHEDULE OF UNBUDGETED EXPENDITURES

MUHLENBERG COUNTY
SCHEDULE OF UNBUDGETED EXPENDITURES

For The Fiscal Year Ended June 30, 2002

<u>Expenditures</u>	<u>Public Properties Corporation Judicial Center Fund</u>
Advertising	\$ 644
Construction	249,614
Professional Fees	24,907
Interest Paid	54,370
Service Charge	15
Miscellaneous	<u>13,500</u>
Total	<u>\$ 343,050</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

Honorable Paul E. Patton, Governor
Gordon C. Duke, Secretary
Finance and Administration Cabinet
Dana Mayton, Secretary, Revenue Cabinet
Honorable Rodney K. Kirtley, Muhlenberg County Judge/Executive
Members of the Muhlenberg County Fiscal Court

**Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards**

We have audited the financial statements of Muhlenberg County, Kentucky, as of and for the year ended June 30, 2002, and have issued our report thereon dated November 8, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Muhlenberg County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs.

- Reference 2002 - 1

The County Should Comply With Grant Agreement

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Muhlenberg County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.



Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards
(Continued)

Internal Control Over Financial Reporting (Continued)

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, federal awarding agencies, and pass-through entities, and is not intended to be, and should not be, used by anyone other than the specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a stylized flourish at the end.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
November 8, 2002

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133



EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky

Honorable Paul E. Patton, Governor
Gordon C. Duke, Secretary
Finance and Administration Cabinet
Dana Mayton, Secretary, Revenue Cabinet
Honorable Rodney K. Kirtley, Muhlenberg County Judge/Executive
Members of the Muhlenberg County Fiscal Court

**Report On Compliance With Requirements
Applicable To Each Major Program And On Internal Control
Over Compliance In Accordance With OMB Circular A-133**

Compliance

We have audited the compliance of Muhlenberg County, Kentucky, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 2002. Muhlenberg County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of Muhlenberg County's management. Our responsibility is to express an opinion on Muhlenberg County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Muhlenberg County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Muhlenberg County's compliance with those requirements.

In our opinion, Muhlenberg County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2002.



Report On Compliance With Requirements
Applicable To Each Major Program And On Internal Control
Over Compliance In Accordance With OMB Circular A-133
(Continued)

Internal Control Over Compliance

The management of Muhlenberg County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Muhlenberg County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, federal awarding agencies, and pass-through entities, and is not intended to be, and should not be, used by anyone other than the specified parties.

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
November 8, 2002

FINDINGS AND QUESTIONED COSTS

MUHLENBERG COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Fiscal Year Ended June 30, 2002

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Muhlenberg County.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report.
3. One instance of noncompliance material to the financial statements of Muhlenberg County was disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal awards programs are reported in the Independent Auditor's Report.
5. The auditor's report on compliance for the audit of the major federal awards programs for Muhlenberg County expresses an unqualified opinion.
6. There are no audit findings relative to the major federal awards programs for Muhlenberg County reported in Part C of this schedule.
7. The program tested as major program was: Byrne Formula Grant Program CFDA #16.579.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Muhlenberg County was not determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

None.

NONCOMPLIANCES

Reference 2002-1

The County Should Comply With Grant Agreement

During the performance of our audit, it came to our attention that the county is not in compliance with the terms of their grant agreement with Kentucky Economic Development Finance Authority (KEDFA). Terms of this agreement stipulate that any Project Proceeds resulting from a payment stream (such as monthly loan payments) shall be paid to the County and be deposited by the County in the Project Proceeds Account. Within forty-five (45) days of the end of the fiscal year, the County shall complete and forward to KEDFA a completed Project Proceeds Account Report. Any net Project Proceeds received by the County, which have been deposited in the Project Proceeds Account as of fiscal year-end, shall be remitted by the County to KEDFA along with the completed Project Proceeds Account Report. We recommend the County comply with the terms of the grant agreement.

County Judge/Executive Rodney K. Kirtley's Response:

The County had misunderstood its compliance agreement regarding this fund. The proper catch up accounting/reporting has already been submitted to KEDFA, a bank account set up for this fund is awaiting a check, and receipts to KEDFA will be forwarded to KEDFA soon.

MUHLENBERG COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Fiscal Year Ended June 30, 2002
(Continued)

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (Continued)

PRIOR YEAR FINDINGS - FINANCIAL STATEMENTS AUDIT

Reference: 2001-1. "The County Should Comply With Grant Agreement," was not corrected and is discussed above.

Reference: 2001-2. "The Coroner Should Be Properly Bonded," was corrected in the current year.

Reference: 2001-3. "All Debt Should Be Properly Disclosed On The Quarterly Financial Statement," was corrected in the current year.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS PROGRAM
AUDIT

None.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

MUHLENBERG COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended June 30, 2002

Federal Grantor Program Title <u>Grant Name (CFDA #)</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
Cash Programs:		
<u>U.S. Department of Commerce</u>		
Economic Development Administration		
Job Training Center (CFDA #11.300)	01-19-04210	\$ 75,906
<u>U.S. Department of Justice</u>		
Passed-Through State Justice Cabinet:		
Pennyrile Narcotics Task Force (CFDA #16.579)	6357-N2-13/01	403,149
Community Oriented Policing Services (CFDA #16.726)	95CFWX5185	58,847
<u>U.S. Department of Transportation</u>		
Passed-Through State Transportation Cabinet:		
Transportation Enhancement - Muhlenberg Rails To Trails (CFDA #20.205)	C-99108045	32,400
<u>U. S. Federal Emergency Management Agency</u>		
Passed-Through State Department of Military Affairs:		
Disaster and Emergency Assistance Grants- Coordinator Salary (CFDA #83.503)	Not Applicable	<u>6,115</u>
Total Cash Expenditures of Federal Awards		<u>\$ 576,417</u>

MUHLENBERG COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended June 30, 2002

Note 1 - Basis of Presentation

This schedule is presented on a modified cash basis.

CERTIFICATION OF COMPLIANCE -
LOCAL GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS

MUHLENBERG COUNTY FISCAL COURT

For The Fiscal Year Ended June 30, 2002

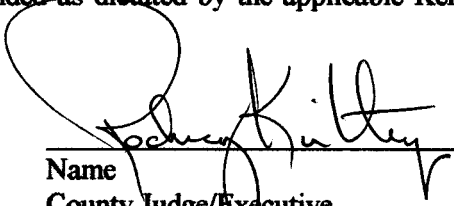
CERTIFICATION OF COMPLIANCE

LOCAL GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS

MUHLENBERG COUNTY FISCAL COURT

Fiscal Year Ended June 30, 2002

The Muhlenberg County Fiscal Court hereby certifies that assistance received from the Local Government Economic Development Program and Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



Name
County Judge/Executive



Name
County Treasurer

